Sampling Plans

Sampling Plan - Variable Physical Unit Sample

Sampling Application

AUDIT TYPE:	
REVIEW AREA:	
SAMPLING OBJECTIVE:	

Sampling Approach

Type of Sampling:	**Variable Physical Unit Sampling** (A type of variable sampling in which the sampling unit is an item or transaction. Variable sampling is a form of substantive testing that is quantitative in nature, can be used to determine the amount of variance, and may result in dollar impacts.)		
Why Used ? Check All That Apply:		Stratification is desired (for accuracy and/or targeting).	
		Clusters are present, but reviewing all items in a cluster or performing multi-stage sampling is acceptable.	
		An electronic universe is not available.	
		Many errors are expected (including small errors).	
		Other (explain):	
Confidence Level:	95%		
Desired Precision (< 100%):			

Universe and Frame Information

Universe Description:						
Frame Description:						
Frame Size:						
Frame Value:						
Frame Duty:						
Frame Validated?		Yes				
		No (explain):				
Frame Variability Analysis						
Dollar Variability:	Mean (Average):		Median:		Mode:	
	Skewed Left (Mean < Median) or Right (Mean > Median)?		Standard Deviation (STDEVP):		Coefficient of Variation (CV = STDEVP / Mean * 100):	
	Dollar Variability of Frame High (High Skewness, High STDEVP, High CV >=50%) or Low (Low Skewness, Low STDEVP, Low CV < 50%?					
Characteristic Variability:	Are there evident categories of sampling units (characteristic groups) which would be expected to have similar types & frequency of errors? (Yes or No)					
	If yes, how many such characteristic groups are identified?					

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Exhibit 6A
Appendix IV

Sample Information

Sampling Unit Description:	
Sample Size:	
Sample Size Method/Basis:	

Strata Details:	Description	Frame Size	Frame Value	Frame Duty	Sample Size	Sample Value	Sample Duty
100% Review Stratum:							
Random Stratum 1:							
Random Stratum 2:							
Random Stratum 3:							
Random Stratum 4:							
Random Stratum 5:							
Random Stratum 6:							
Random Stratum 7:							
Random Stratum 8:							
Totals:		0	$0	$0.00	0	$0	$0.00

Sample Selection Method:			
	EZ-Quant RANUM - Random Numbers Generator	Random Seed:	
	EZ-Quant RASEQ - Random Number Sets Generator	Random Seed:	
	EZ-Quant STRAT - Physical Unit Sample Selection Procedure	Random Seed:	
	Other:		

Sample Results - Errors

	Total Number	Total Value	Systemic Number	Systemic Value	Recurring Number	Recurring Value
Errors:						

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Sample Results - Compliance

Actual Compliance Rate If Known:	

Compliance Based on Sample Results

Absolute Value of All Systemic Errors on Randomly Selected Sample Items (Material Systemic Errors for Classification):	A1	
Absolute Value of All Systemic Errors on Judgmentally Selected or 100% Review Sample Items (Material Systemic Errors for Classification):	A2	
Total Sample Dollars:	B	
Total Frame Dollars:	C	
Total Trade Area Dollars:	D	
1% of Entered Value (for Value Only):	E	
Lessor of 1% of Entered Value or $10,000,000 (for Value Only):	F	

Area and Rule/Formula:	Noncompliant Amount	Total Noncompliant Amount for the Trade Area	Noncompliant Factor	Compliance Rate	Compliant? Y/N
Transshipment or Undeclared ADD/CVD. Any Systemic Error = Noncompliant.	N/A	N/A	N/A	N/A	
Value. If C = D (i.e., the frame represents the entire trade area) then (A1/B *C) + A2 = Noncompliant Amount. If Noncompliant Amount <= F, then Compliant. If Noncompliant Amount > F, then Not Compliant.		N/A	N/A	N/A	
Value. If C < D (i.e., the frame does not represent the entire trade area) then (A1 / B *C) + A2 = Noncompliant Amount for this sample only. Noncompliant Amount for this sample must be added to the Noncompliant Amounts for all other value samples to get the Total Noncompliant Amount for the Trade Area. If Total Noncompliant Amount for the Trade Area <= F, then Compliant. If Total Noncompliant Amount for the Trade Area > F, then Not Compliant.			N/A	N/A	
Other Areas. If C = D (i.e., the frame represents the entire trade area) then (A1 + A2) / B = Noncompliant Factor. 1 - Noncompliant Factor * 100 = Compliance Rate. If Compliance Rate >= 99%, then Compliant. If Compliance Rate < 99%, then Not Compliant.	N/A	N/A			
Other Areas. If C < D (i.e., the frame does not represent the entire trade area) then (A1 / B * C) + A2 = Noncompliant Amount for this sample only. Noncompliant Amount for this sample must be added to Noncompliant Amounts for all other samples to get Total Noncompliant Amount for the Trade Area. Total Noncompliant Amount for the Trade Area / D = Noncompliant Factor. 1 - Noncompliant Factor * 100 = Compliance Rate. If Compliance Rate >= 99%, then Compliant. If Compliance Rate < 99%, then Not Compliant.					

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Sample Results - Revenue Due

Actual Total Revenue Due if Known (Refer to EET if > Referral Threshold):	

Revenue Impact Based on Sample Results (Duty or Other Projectable Revenue based on Sample Results)

Initial Projected Revenue Impact of Recurring Errors on Randomly Selected Sample Items from EZ-Quant SAMPL Physical Unit Sample Evaluation Procedure (or Other Computer Program as Applicable).

	Precision Dollars	Initial Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)
Ratio Method:				
Difference Method:				

If Desired Precision Not Met, Course of Action Taken?		Reanalyzed the projectability of the errors and accepted the initial point estimate.	
		Reanalyzed the projectability of the errors and computed revenue due on the sample errors only. Revenue due:	
		Reanalyzed the projectability of the errors, adjusted the errors, and reprojected. (Record results below.)	
		Post-audit stratified and reprojected. (Record results below.)	
		Expanded the sample and reprojected. (Record results below.)	
		Estimated the revenue due by other means. Revenue due:	

Adjusted Projected Revenue Impact of Recurring Errors on Randomly Selected Sample Items from EZ-Quant SAMPL Projection Program (or Other Computer Program as Applicable).

	Precision Dollars	Initial Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)
Ratio Method:				
Difference Method:				

If Desired Precision Not Met, Course of Action Taken? (Check Action Taken.)		Reanalyzed the projectability of the errors and accepted the adjusted point estimate.	
		Reanalyzed the projectability of the errors and accepted the initial point estimate.	
		Reanalyzed the projectability of the errors and computed revenue due on the sample errors only. Revenue due:	
		Estimated the revenue due by other means. Revenue due:	

Summary of Revenue Due Based on Sample Results

Total Revenue Due for All Errors on Judgmentally Selected and 100% Review Sample Items :	
Total Revenue Due for All Recurring Errors on Randomly Selected Sample Items (From Projection or Other):	
Total Revenue Due for All Nonrecurring Errors on Randomly Selected Sample Items:	
Total Revenue Due for This Sample (Refer to EET if > Referral Threshold):	**$0.00**

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Sample Results - Value Impact

Actual Total Value Impact If Known (Refer to EET if > Referral Threshold):		
Value Impact Based on Sample Results		
Absolute Value of All Recurring Errors on Randomly Selected Sample Items:	A1	
Absolute Value of All Nonrecurring Errors on Randomly Selected Sample Items and All Recurring Errors on Judgmentally Selected or 100% Review Sample Items:	A2	
Total Sample Dollars:	B	
Total Frame Dollars:	C	
Total Trade Area Dollars:	D	

Rule/Formula:	Value Impact for Sample	Total Value Impact for Trade Area	Total Value Impact for Trade Area > EET Referral Threshold? (Y/N. If Y, then Refer)
If C = D (i.e., the frame represents the entire trade area) then (A1 / B * C) + A2 = Total Value Impact.	N/A		
If C < D (i.e., the frame does not represent the entire trade area) then (A1 / B * C) + A2 = Value Impact for this sample only. Value Impact for this sample must be added to the Value Impact for all other samples to get the Total Value Impact for the Trade Area.			

Sample Results - Other Years/Areas

Are Other Years or Areas Outside the Sampling Frame Affected? Do the Sample Results Apply to Other Years or Areas Outside the Sampling Frame?		Yes (Determine how to calculate the revenue due and value impact for the other years/areas.)
		No